

# Reimbursement Statements

What you need to know about  
cost ledgers and CMS



# Take a Closer Look...



Contract Management System (CMS) compliance requires that we take a closer look at our contractors and grantees.

# What PM's Need to Verify

CONTRACT REIMBURSEMENT REQUEST STATEMENT					
TO: Colorado Department of Public Health and Environment Prevention Services Division - PSD-ISVP-A4 ATTN: Jarrod Hindman 4300 Cherry Creek Drive South Denver, CO 80246			FROM:		
Expenditures from/to (dates) : FROM			TO:		
CONTRACT OR PURCHASE ORDER NUMBER:			FINAL BILL ? <input type="checkbox"/> YES <input type="checkbox"/> NO		
Date(s)	Invoice # / Check #	Description (name of payee and type of service)	Total Cost	Match or In-kind (if applicable)	Requested amount from CDPHE
<b>Personnel: (# hours/hourly rate/name of person)</b>					
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
		<b>Total Personnel</b>	\$ -	\$ -	\$ -
<b>Operating/Travel:</b>					
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
		<b>Total Operating/Travel</b>	\$ -	\$ -	\$ -
<b>Sub-Contract:</b>					
					\$ -
					\$ -
		<b>Total Sub-Contract:</b>	\$ -	\$ -	\$ -
<b>Indirect cost (if applicable):</b>					
		indirect rate: %			\$ -
		<b>Total Amount Requested for this period:</b>	\$ -	\$ -	\$ -
<small>CONTRACTOR/VENDOR: I/We affirm the claimed expenses comply with the budget provisions of the contract and are reasonable and necessary, that all relevant progress or other reports have been timely filed, and all contract milestones and/or tasks related to the billing period have been achieved and that backup documentation is available upon request.</small>					
Contractor/Vendor Signature			Title		Date
<small>CDPHE PROGRAM DIRECTOR/DELEGATED PROGRAM STAFF: I affirm that I or my staff have reviewed the contractor's invoice and supporting documentation (as required), progress reports and other communications with the contractor, and believe to the best of my knowledge, that the contractor is in compliance with all contract provisions.</small>					
CDPHE Program Director/Delegated Program Staff Signature			Title		Date
<small>CDPHE PROGRAM FISCAL OFFICER: I certify that the claimed expenses have been reviewed by me for compliance with requirements of the funding source and State of Colorado's Fiscal Rules, and are charged to the appropriate funding source.</small>					
CDPHE Program Fiscal Officer			Title		Date

■ Agency Information including address, legal and d/b/a name, person to contact, phone, email

■ Dates in Contract Period

■ PO or Contract number

■ Personnel, fringe or positions approved for your grant

■ Expenses relate to Statement of Work

■ Indirect fees when allowed

■ Signature, date

# Additional Information

- Scanned or faxed copies (as long as the fax is legible) are allowed if they have a real signature, electronically embedded, and not a signature created using a cursive font
- All contractors should be submitting, at a minimum, detailed cost ledgers with their monthly invoices. Some programs may require receipts and time sheets and others monthly activity reports
- Contractors should be invoicing monthly. Smaller programs may allow quarterly invoicing
- There is no need to fax or email an invoice then put a hard copy in the mail. Both may get kicked out of the system until the error is found-- delaying payment



# Additional Information

- Processing time is 15 to 20 business days (3 to 4 weeks by the calendar). Incomplete or missing documentation will delay processing and payment
- There cannot be any hand written corrections on the reimbursement form, therefore if we must change an amount, we will have to get a new one from you
- Font size should be easily readable
- Contractors can be set up for electronic funds transfer



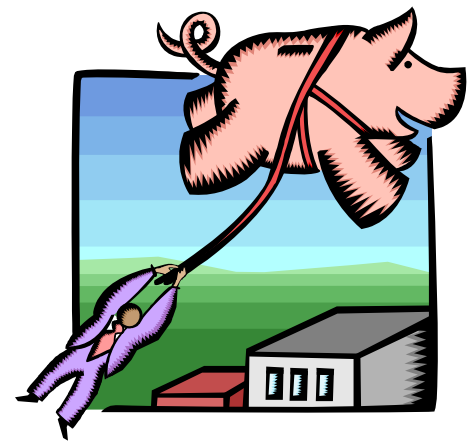
# Why Cost Ledgers?



- Beginning July 1, 2009, the Colorado Department of Public Health and Environment (CDPHE) is required to comply with new legislation that affects contracts. Senate Bill 07-228, enacted as C.R.S. §§ 24-102-205, 24-102-206, 24-103.5-101 and 24-105-102, requires the State to develop and implement a statewide Contract Management System.

# Why Cost Ledgers Continued

- In addition to CMS, through fiscal site visits and other contact with contractors (grantees and agencies), it has come to our attention that many vendors have billed simply based on contract budgets or some other arbitrary measure. These billings cannot be substantiated by the contractors and could be seen by auditors as being fraudulent.





- The Fiscal Services Unit (FSU) is responsible for ensuring that all expenditures are eligible and appropriate for the grants to which they are charged. This, in turn, ensures that funds continue to flow to CDPHE and to our contractors.





# Accountability

In response to the greater level of accountability required from both contractors and CDPHE, the FSU has instituted new procedures including requiring a detailed cost ledger to:

- Ensure contractors are accurately documenting expenditures and reporting program expenses
- Ensure contractors and CDPHE meet and follow federal and state audit protocols including time and effort reporting
- Ensure contractors adhere to generally accepted accounting principles and financial reporting practices



- Help contractors move away from less formalized accounting systems, such as Excel or Access that have limited controls to prevent manipulation of data, fraud or to identify errors
- Make the reimbursement and fiscal site visit process more efficient and less burdensome to both contractors and CDPHE staff.



# Sample Cost Ledger

11:56 AM  
11/10/09  
Accrual Basis

**Account QuickReport**  
August 12 through November 5, 2009

Detail object categories are listed

Submit only the Reimbursement Request Form and the cost ledger generated from your agency accounting software

Type	Date	Num	Name	Memo	Amount
<b>6900 · Site Expenses -All</b>					
<b>6919 · TGYS Grant</b>					
Check	9/1/2009	1126		site supplies	556.82
Check	9/10/2009	1135		Site supplies, coordinators/club leade...	119.98
Check	9/10/2009	1136		site and training supplies	39.05
Check	9/10/2009	1137		training expenses	65.31 ✓
Check	9/29/2009	1145		site and training supplies	50.71 ✓
Check	9/29/2009	1149		bin labels	11.49
Check	10/20/2009	1154		site and training supplies	26.81 ✓
Total 6919 · TGYS Grant					870.17
Total 6900 · Site Expenses -All					870.17
<b>TOTAL</b>					<b>870.17</b>

Expenditure detail

If the cost ledger includes expenses that are more than the requested reimbursement, ensure that reimbursement information on the form can be easily identified when looking at the cost ledger.

Date, transaction, check or voucher number should be part of the report.

# Cost Ledger Cont.

11:58 AM

11/10/09

Accrual Basis

## Account QuickReport January 1 through November 10, 2009

Type	Date	Num	Name	Memo	Amount
<b>6600 - Special Events &amp; Fund Raisers</b>					
<b>6671 - Slam Dunk Saturday</b>					
Check	4/20/2009	1036		slam dunk expenses	47.30
Check	9/29/2009	1149		pencils for Slam Dunk	17.97
Check	11/3/2009	1174	...	Slam Dunk	10,000.00
Check	11/3/2009	1176		for Slam Dunk	71.22
Check	11/3/2009	1177		a for Slam Dunk -11/01/09	139.72
Total 6671 - Slam Dunk Saturday					10,276.21
Total 6600 - Special Events & Fund Raisers					10,276.21
<b>TOTAL</b>					<b>10,276.21</b>

Every agency should be moving away from simply providing an Excel spreadsheet or check date and transaction number on the reimbursement form. This is a temporary alternative to allow agencies time to update and modify their fiscal systems to provide the required detailed cost ledger by project or contract from accounting software.

Balance sheets, profit & loss or income statements for your entire agency are not acceptable supporting documents.

# Cost Ledger Cont.

12:03 PM

11/11/09

Accrual Basis

## TGYS Contract Cost Ledger October 2009

Payroll should be charged by time and effort rather than by budget allocation or FTE.

Type	Date	Num	Name	Memo	Amount
<b>6500 - Payroll</b>					
<b>6550 - Gross Salaries-TGYS</b>					
General Journal	10/15/2009	10302	TGYS Wages-Dave	TGYS)	70.72
General Journal	10/15/2009	10302	TGYS Wages-100% Christine		1,218.75
General Journal	10/31/2009	10304	TGYS Wages-Dave	: TGYS)	70.72
General Journal	10/31/2009	10304	TGYS Wages-100% Christine		1,218.75
Total 6550 - Gross Salaries-TGYS					2,578.94
Total 6500 - Payroll					2,578.94
<b>TOTAL</b>					<b>2,578.94</b>



# How Can We Help?

- If there is any way we can be of further assistance please feel free to let us know. We are willing to work with you to help you resolve any issues that may arise when trying to accommodate CDPHE's requests for information and the new cost ledger requirement so we can keep the money rolling in.





Thank you!

